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103D CONGRESS
1ST SESSION

S. 1719

To amend title XI of the Social Security Act to delay the penalty for failure of employers to file certain reports with respect to the Medicare and Medicaid Coverage Data Bank.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 19 (legislative day, NOVEMBER 2), 1993

Mr. LIEBERMAN introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend title XI of the Social Security Act to delay the penalty for failure of employers to file certain reports with respect to the Medicare and Medicaid Coverage Data Bank.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

SECTION 1. DELAY OF PENALTY FOR FAILURE OF EMPLOYERS TO FILE REPORTS WITH THE SECRETARY OF HEALTH AND HUMAN SERVICES WITH RESPECT TO THE MEDICARE AND MEDICAID COVERAGE DATA BANK.

(a) IN GENERAL.—Section 1144(c)(9) of the Social Security Act (42 U.S.C. 1320b–14(c)(9)), as added by section 13581(a) of the Omnibus Budget Reconciliation Act of 1993 (Public Law 103–66), is amended to read as follows:

"(9) PENALTY FOR FAILURE TO REPORT.—

"(A) IN GENERAL.—Except as provided in subparagraph (B), in the case of the failure of an employer (other than a Federal or other governmental entity) to report under paragraph (1)(A) with respect to each electing individual, the Secretary shall impose a penalty as described in part II of subchapter B of chapter 68 of the Internal Revenue Code of 1986.

"(B) DELAY OF PENALTY.—Subparagraph (A) shall not apply before the first day of the first calendar year which begins 90 days after the Secretary has promulgated regulations with respect to the information required to be reported under paragraph (1)(A) and with respect to the manner (including electronic trans-

1 mission) in which such information is required
2 to be reported.".

3 (b) EFFECTIVE DATE.—The amendment made by
4 subsection (a) shall be effective as if included in the enact-
5 ment of section 13581(a) of the Omnibus Budget Rec-
6 onciliation Act of 1993 (Public Law 103–66).

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